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Approved For Release 2004/06/14 : CIA-RDP62-00631R000400070015-6

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5 August 1958

MEMORANDUM TO TAX FILE

Subject: Tax refund--Surviving Spouse

In a case where a couple have filed a joint tax return claiming a refund but prior to receiving payment one of the parties dies, the survivor should file with IRS a Form 1310, with the check attached, together with a photo-copy of the Health Certificate. Upon receipt of these documents, IRS will furnish the receipt for the check and, in due course, issue a new refund check in the name of the surviving spouse.

STAN

Assistant General Counsel

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